

Amendment to the Abstract

Please replace the Abstract on pages 13-14 with the following replacement Abstract:

~~In a~~ A method for fabricating a metal oxide semiconductor (MOS) transistor, which can reduce the junction capacitance without a degradation of transistor characteristics ~~in a transistor even in gate line narrowing, the method comprising the steps of: including~~ forming a buffer oxide layer on a semiconductor substrate ~~having an isolation layer;~~ successively conducting ion implantations for well formation and field stop formation in ~~an active region of~~ the substrate through the buffer oxide layer; removing the buffer oxide layer; forming ~~a sacrificial layer of the semiconductor substrate; and~~ patterning ~~the a~~ sacrificial layer to form a trench ~~defining a gate electrode forming region;~~ successively conducting ion implantations for threshold voltage adjustment and punch stop formation on the semiconductor substrate area exposed by the trench; forming a gate oxide layer on the exposed surface of the substrate ~~under the bottom face of the trench;~~ forming a polysilicon layer ~~on the sacrificial layer~~ so as to completely ~~bury~~ fill the trench; polishing the polysilicon layer ~~until the surface of the sacrificial layer is exposed, so as to~~ form a gate electrode; removing the sacrificial layer; forming an LDD region in ~~the surface of the substrate at both side portions of the gate electrode;~~ forming spacers on ~~both side walls of the gate electrode;~~ and forming the source/drain regions ~~in the surface of the substrate at both side portions of the gate electrode including the spacers.~~